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PATENT
Docket no.262-13-232

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventors: Smith, et al.

Serial No.: 09/680,737

Examiner: Vijay B. Chawan

Filed: 6 Oct. 2000

Art unit: 2654

Title: METHOD OF DECODING TWO-CHANNEL MATRIX ENCODED AUDIO TO
RECONSTRUCT MULTICHANNEL AUDIO

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Amendment

Dear Sir:

In response to the office action issued 9/10/2004, the applicant submits the following amendment and remarks.

In the Claims:

Please amend the claims as indicated in the attached set of amended claims.

Remarks

The applicant submits the following remarks in response to the Office action of 9/10/2004. In addition to these remarks, applicant requests that the Examiner consider the remarks previously submitted in response to the previous office action. Although the Office action of 9/10/2004 asserts that the previous arguments were considered, the new cited reference does not disclose the elements and limitations recited in the applicant's claims, and the previous remarks are applicable to the new reference with no less force.